



# COURSE DESCRIPTION - FACULTY OF LAW

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**COURSE NUMBER:** LAW 504:B1

**COURSE NAME:** TAXATION

**PREREQUISITE COURSES:** NONE

**PREREQUISITE FOR:** CORPORATE TAX, ESTATE PLANNING, SPECIALIZED TAX TOPICS, INTERNATIONAL TAXATION

**CREDITS:** 3 **HOURS PER TERM:** 3 **TERM:** 2<sup>nd</sup> **MAXIMUM ENROLLMENT:**

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**PROFESSORS:** CHRIS SPRYSAK

**METHOD OF PRESENTATION:** LECTURE X SEMINAR OTHER

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## **METHOD OF EVALUATION:**

The **primary** method of evaluation in this course is an exam worth 100% of the Grade.

Students will be allowed to bring into the exam the Income Tax Act (without student annotations) and one page (double-sided) of notes. They will also be provided with a copy of the Detailed Course Outline.

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## **COURSE DESCRIPTION:**

This is the first and most introductory of the taxation courses offered by the Faculty. As such, it will introduce the subject of taxation and its basic principles, concepts and policies and will serve both as a stand-alone course and as a basic foundation upon which further tax knowledge and strategies will be built. While not exclusively, the course will focus on the taxation of individuals. It will be taught under the assumption that most students will **not** be practicing tax law once graduating from law school. The course will also take some of the basic principles learned therein and specifically apply them to other areas of legal practice such as: criminal law, employment law, family law, wills and estates, trusts and debtor-creditor law (subject, of course, to time constraints). The knowledge gained in this course will hopefully be invaluable to all students, regardless of their ultimate field of interest and area of legal practice.

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## **\*SPECIAL COMMENTS:**

**EVENING CLASS:**

**SPECIAL ATTENDANCE:**

**OTHER:**

**REQUIRED TEXTS (IF ANY):** A current version of the Income Tax Act (Canada)

**OPTIONAL TEXT:**